



Rep. Robert S. Molaro

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LRB094 02936 AMC 45095 a

1 AMENDMENT TO HOUSE BILL 1917

2 AMENDMENT NO. _____. Amend House Bill 1917 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The State Finance Act is amended by changing
5 Section 8h as follows:

6 (30 ILCS 105/8h)

7 Sec. 8h. Transfers to General Revenue Fund.

8 (a) Except as provided in subsection (b), notwithstanding
9 any other State law to the contrary, the Governor may, through
10 June 30, 2007, from time to time direct the State Treasurer and
11 Comptroller to transfer a specified sum from any fund held by
12 the State Treasurer to the General Revenue Fund in order to
13 help defray the State's operating costs for the fiscal year.
14 The total transfer under this Section from any fund in any
15 fiscal year shall not exceed the lesser of (i) 8% of the
16 revenues to be deposited into the fund during that fiscal year
17 or (ii) an amount that leaves a remaining fund balance of 25%
18 of the July 1 fund balance of that fiscal year. In fiscal year
19 2005 only, prior to calculating the July 1, 2004 final
20 balances, the Governor may calculate and direct the State
21 Treasurer with the Comptroller to transfer additional amounts
22 determined by applying the formula authorized in Public Act
23 93-839 to the funds balances on July 1, 2003. No transfer may
24 be made from a fund under this Section that would have the

1 effect of reducing the available balance in the fund to an
2 amount less than the amount remaining unexpended and unreserved
3 from the total appropriation from that fund estimated to be
4 expended for that fiscal year. This Section does not apply to
5 any funds that are restricted by federal law to a specific use,
6 to any funds in the Motor Fuel Tax Fund, the Hospital Provider
7 Fund, the Medicaid Provider Relief Fund, or the Horse Racing
8 Equity Trust Fund, or the Reviewing Court Alternative Dispute
9 Resolution Fund, or to any funds to which subsection (f) of
10 Section 20-40 of the Nursing and Advanced Practice Nursing Act
11 applies. Notwithstanding any other provision of this Section,
12 for fiscal year 2004, the total transfer under this Section
13 from the Road Fund or the State Construction Account Fund shall
14 not exceed the lesser of (i) 5% of the revenues to be deposited
15 into the fund during that fiscal year or (ii) 25% of the
16 beginning balance in the fund. For fiscal year 2005 through
17 fiscal year 2007, no amounts may be transferred under this
18 Section from the Road Fund, the State Construction Account
19 Fund, the Criminal Justice Information Systems Trust Fund, the
20 Wireless Service Emergency Fund, or the Mandatory Arbitration
21 Fund.

22 In determining the available balance in a fund, the
23 Governor may include receipts, transfers into the fund, and
24 other resources anticipated to be available in the fund in that
25 fiscal year.

26 The State Treasurer and Comptroller shall transfer the
27 amounts designated under this Section as soon as may be
28 practicable after receiving the direction to transfer from the
29 Governor.

30 (b) This Section does not apply to any fund established
31 under the Community Senior Services and Resources Act.

32 (Source: P.A. 93-32, eff. 6-20-03; 93-659, eff. 2-3-04; 93-674,
33 eff. 6-10-04; 93-714, eff. 7-12-04; 93-801, eff. 7-22-04;
34 93-839, eff. 7-30-04; 93-1054, eff. 11-18-04; 93-1067, eff.

1 1-15-05.)

2 Section 10. The Illinois Horse Racing Act of 1975 is
3 amended by changing Section 54 as follows:

4 (230 ILCS 5/54)

5 Sec. 54. Horse Racing Equity Trust Fund.

6 (a) There is created ~~in the State Treasury~~ a Fund to be
7 known as the Horse Racing Equity Trust Fund, which is a
8 non-appropriated trust fund held separate and apart from State
9 moneys. The Fund shall consist of moneys paid into it by owners
10 licensees under ~~pursuant to subsection (c-5) of Section 13 of~~
11 the Riverboat Gambling Act for the purposes described in this
12 Section. The Fund shall be administered by the Board. Moneys in
13 the Fund shall be distributed as directed and certified by the
14 Board in accordance with the provisions of subsection (b) ~~the~~
15 ~~Racing Board~~.

16 (b) The moneys deposited into the Fund, plus any accrued
17 interest on those moneys, shall be distributed ~~by the State~~
18 ~~Treasurer~~ within 10 days after those moneys are deposited into
19 the Fund as follows:

20 (1) Fifty percent of all moneys distributed under this
21 subsection shall be distributed to organization licensees
22 to be distributed at their race meetings as purses.
23 Fifty-seven percent of the amount distributed under this
24 paragraph (1) shall be distributed for thoroughbred race
25 meetings and 43% shall be distributed for standardbred race
26 meetings. Within each breed, moneys shall be allocated to
27 each organization licensee's purse fund in accordance with
28 the ratio between the purses generated for that breed by
29 that licensee during the prior calendar year and the total
30 purses generated throughout the State for that breed during
31 the prior calendar year.

32 (2) The remaining 50% of the moneys distributed under

1 this subsection (b) shall be distributed pro rata according
2 to the aggregate proportion of state-wide handle at the
3 racetrack, inter-track, and inter-track wagering locations
4 that derive their licenses from a racetrack identified in
5 this paragraph (2) for calendar years 1994, 1996, and 1997
6 to (i) any person (or its successors or assigns) who had
7 operating control of a racing facility at which live racing
8 was conducted in calendar year 1997 and who has operating
9 control of an organization licensee that conducted racing
10 in calendar year 1997 and is a licensee in the current
11 year, or (ii) any person (or its successors or assigns) who
12 has operating control of a racing facility located in a
13 county that is bounded by the Mississippi River that has a
14 population of less than 150,000 according to the 1990
15 decennial census and conducted an average of 60 days of
16 racing per year between 1985 and 1993 and has been awarded
17 an inter-track wagering license in the current year.

18 If any person identified in this paragraph (2) becomes
19 ineligible to receive moneys from the Fund, such amount
20 shall be redistributed among the remaining persons in
21 proportion to their percentages otherwise calculated.

22 (c) The Board shall monitor organization licensees to
23 ensure that moneys paid to organization licensees under this
24 Section are distributed by the organization licensees as
25 provided in subsection (b).

26 (Source: P.A. 91-40, eff. 6-25-99.)

27 Section 15. The Riverboat Gambling Act is amended by
28 changing Sections 3, 7, 11, 12, 13, and 23 as follows:

29 (230 ILCS 10/3) (from Ch. 120, par. 2403)

30 Sec. 3. Riverboat Gambling Authorized.

31 (a) Riverboat gambling operations and the system of
32 wagering incorporated therein, as defined in this Act, are

1 hereby authorized to the extent that they are carried out in
2 accordance with the provisions of this Act.

3 (b) This Act does not apply to the pari-mutuel system of
4 wagering used or intended to be used in connection with the
5 horse-race meetings as authorized under the Illinois Horse
6 Racing Act of 1975, lottery games authorized under the Illinois
7 Lottery Law, bingo authorized under the Bingo License and Tax
8 Act, charitable games authorized under the Charitable Games Act
9 or pull tabs and jar games conducted under the Illinois Pull
10 Tabs and Jar Games Act.

11 (c) Riverboat gambling conducted pursuant to this Act may
12 be authorized upon any water within the State of Illinois or
13 any water other than Lake Michigan which constitutes a boundary
14 of the State of Illinois. A licensee may conduct riverboat
15 gambling authorized under this Act regardless of whether it
16 conducts excursion cruises. A licensee may permit the
17 continuous ingress and egress of passengers for the purpose of
18 gambling. Notwithstanding any provision in this subsection (c)
19 to the contrary, a licensee may conduct gambling at its home
20 dock facility as provided in Section 7.

21 (Source: P.A. 91-40, eff. 6-25-99.)

22 (230 ILCS 10/7) (from Ch. 120, par. 2407)

23 Sec. 7. Owners Licenses.

24 (a) The Board shall issue owners licenses to persons, firms
25 or corporations which apply for such licenses upon payment to
26 the Board of the non-refundable license fee set by the Board,
27 upon payment of a \$25,000 license fee for the first year of
28 operation and a \$5,000 license fee for each succeeding year and
29 upon a determination by the Board that the applicant is
30 eligible for an owners license pursuant to this Act and the
31 rules of the Board. As a condition of licensure, any owners
32 licensee that holds or receives its owners license on or after
33 the effective date of this amendatory Act of the 94th General

1 Assembly and had adjusted gross receipts in excess of
2 \$100,000,000 the previous year must pay into the Horse Racing
3 Equity Trust Fund, in addition to any other payments required
4 under this Act, an amount equal to 3% of the adjusted gross
5 receipts received by the owners licensee. The payments required
6 under this Section shall be made by the owners licensee to the
7 State Treasurer no later than 3:00 o'clock p.m. of the day
8 after the day when the adjusted gross receipts were received by
9 the owners licensee. A person, firm or corporation is
10 ineligible to receive an owners license if:

11 (1) the person has been convicted of a felony under the
12 laws of this State, any other state, or the United States;

13 (2) the person has been convicted of any violation of
14 Article 28 of the Criminal Code of 1961, or substantially
15 similar laws of any other jurisdiction;

16 (3) the person has submitted an application for a
17 license under this Act which contains false information;

18 (4) the person is a member of the Board;

19 (5) a person defined in (1), (2), (3) or (4) is an
20 officer, director or managerial employee of the firm or
21 corporation;

22 (6) the firm or corporation employs a person defined in
23 (1), (2), (3) or (4) who participates in the management or
24 operation of gambling operations authorized under this
25 Act;

26 (7) (blank); or

27 (8) a license of the person, firm or corporation issued
28 under this Act, or a license to own or operate gambling
29 facilities in any other jurisdiction, has been revoked.

30 (b) In determining whether to grant an owners license to an
31 applicant, the Board shall consider:

32 (1) the character, reputation, experience and
33 financial integrity of the applicants and of any other or
34 separate person that either:

1 (A) controls, directly or indirectly, such
2 applicant, or

3 (B) is controlled, directly or indirectly, by such
4 applicant or by a person which controls, directly or
5 indirectly, such applicant;

6 (2) the facilities or proposed facilities for the
7 conduct of riverboat gambling;

8 (3) the highest prospective total revenue to be derived
9 by the State from the conduct of riverboat gambling;

10 (4) the extent to which the ownership of the applicant
11 reflects the diversity of the State by including minority
12 persons and females and the good faith affirmative action
13 plan of each applicant to recruit, train and upgrade
14 minority persons and females in all employment
15 classifications;

16 (5) the financial ability of the applicant to purchase
17 and maintain adequate liability and casualty insurance;

18 (6) whether the applicant has adequate capitalization
19 to provide and maintain, for the duration of a license, a
20 riverboat;

21 (7) the extent to which the applicant exceeds or meets
22 other standards for the issuance of an owners license which
23 the Board may adopt by rule; and

24 (8) The amount of the applicant's license bid.

25 (c) Each owners license shall specify the place where
26 riverboats shall operate and dock.

27 (d) Each applicant shall submit with his application, on
28 forms provided by the Board, 2 sets of his fingerprints.

29 (e) The Board may issue up to 10 licenses authorizing the
30 holders of such licenses to own riverboats. In the application
31 for an owners license, the applicant shall state the dock at
32 which the riverboat is based and the water on which the
33 riverboat will be located. The Board shall issue 5 licenses to
34 become effective not earlier than January 1, 1991. Three of

1 such licenses shall authorize riverboat gambling on the
2 Mississippi River, or, with approval by the municipality in
3 which the riverboat is docked on August 7, 2003, ~~the effective~~
4 ~~date of this amendatory Act of the 93rd Assembly,~~ in a
5 municipality that (1) borders on the Mississippi River or is
6 within 5 miles of the city limits of a municipality that
7 borders on the Mississippi River and (2), on August 7, 2003,
8 ~~the effective date of this amendatory Act of the 93rd General~~
9 ~~Assembly,~~ has a riverboat conducting riverboat gambling
10 operations pursuant to a license issued under this Act;⁷ one of
11 which shall authorize riverboat gambling from a home dock in
12 the city of East St. Louis. One other license shall authorize
13 riverboat gambling on the Illinois River south of Marshall
14 County. The Board shall issue one additional license to become
15 effective not earlier than March 1, 1992, which shall authorize
16 riverboat gambling on the Des Plaines River in Will County. The
17 Board may issue 4 additional licenses to become effective not
18 earlier than March 1, 1992. In determining the water upon which
19 riverboats will operate, the Board shall consider the economic
20 benefit which riverboat gambling confers on the State, and
21 shall seek to assure that all regions of the State share in the
22 economic benefits of riverboat gambling.

23 In granting all licenses, the Board may give favorable
24 consideration to economically depressed areas of the State, to
25 applicants presenting plans which provide for significant
26 economic development over a large geographic area, and to
27 applicants who currently operate non-gambling riverboats in
28 Illinois. The Board shall review all applications for owners
29 licenses, and shall inform each applicant of the Board's
30 decision. The Board may grant an owners license to an applicant
31 that has not submitted the highest license bid, but if it does
32 not select the highest bidder, the Board shall issue a written
33 decision explaining why another applicant was selected and
34 identifying the factors set forth in this Section that favored

1 the winning bidder.

2 In addition to any other revocation powers granted to the
3 Board under this Act, the Board may revoke the owners license
4 of a licensee which fails to begin conducting gambling within
5 15 months of receipt of the Board's approval of the application
6 if the Board determines that license revocation is in the best
7 interests of the State.

8 (f) The first 10 owners licenses issued under this Act
9 shall permit the holder to own up to 2 riverboats and equipment
10 thereon for a period of 3 years after the effective date of the
11 license. Holders of the first 10 owners licenses must pay the
12 annual license fee for each of the 3 years during which they
13 are authorized to own riverboats.

14 (g) Upon the termination, expiration, or revocation of each
15 of the first 10 licenses, which shall be issued for a 3 year
16 period, all licenses are renewable annually upon payment of the
17 fee and a determination by the Board that the licensee
18 continues to meet all of the requirements of this Act and the
19 Board's rules. However, for licenses renewed on or after May 1,
20 1998, renewal shall be for a period of 4 years, unless the
21 Board sets a shorter period.

22 (h) An owners license shall entitle the licensee to own up
23 to 2 riverboats and operate up to 1,200 gaming positions, plus
24 an additional number of positions as provided in subsections
25 (h-5), (h-7), (h-9), and (h-10).

26 (h-5) In addition to the 1,200 gaming positions authorized
27 under subsection (h), a licensee may purchase and operate
28 additional gaming positions as provided in this subsection
29 (h-5). Such a licensee may purchase up to 1,800 additional
30 gaming positions under this subsection (h-5) in groups of 100
31 by paying to the Board, within 240 days after the adoption of
32 rules, a fee of \$2,000,000 for each group of 100 additional
33 gaming positions. Within 60 days after the effective date of
34 this amendatory Act of the 94th General Assembly, the Board

1 shall adopt rules concerning the purchase of additional gaming
2 positions obtained under this subsection (h-5).

3 (h-7) Gaming positions authorized under subsection (h-5)
4 that go unpurchased for 240 days after the adoption of rules,
5 shall be made available to owners licensees as provided in this
6 subsection (h-7). Sixty days after the end of that 240-day
7 period, the Gaming Board shall make those unpurchased positions
8 available to owners licensees under a process of competitive
9 bidding, in groups of 50 gaming positions. The minimum bid for
10 each group of 50 gaming positions shall be \$1,000,000.

11 (h-9) An owners licensee may sell, lease, or transfer
12 gaming positions purchased pursuant to subsection (h-5) to
13 another owners licensee. No gaming position may be sold,
14 leased, or transferred under this subsection (h-9) without the
15 approval of the Board. An amount equal to 10% of the total sale
16 price of gaming positions that are sold shall be paid by the
17 buyer to the Board upon the execution of the sale contract. An
18 amount equal to 10% of the total lease price of gaming
19 positions that are leased divided by the number of years in the
20 lease contract shall be paid annually by the lessee to the
21 Board on the date the lease is executed and annually thereafter
22 during the term of the lease. An owners licensee may transfer
23 gaming positions. Positions, however, may only be transferred
24 to another licensee owned by the parent company of the
25 purchasing licensee. Moneys received by the Board under this
26 subsection shall be deposited into the State Gaming Fund.

27 (h-10) The total number of gaming positions used by an
28 owners licensee shall not exceed 4,500 at one time. Within this
29 limit, a licensee may operate both of its riverboats
30 concurrently.

31 An owners licensee that obtains in excess of 1,200
32 positions may conduct riverboat gambling operations with
33 respect to the excess positions from a land-based facility
34 within or attached to its home dock facility or from a

1 temporary facility, as the term "temporary facility" is defined
2 by Board rule, that is attached to the licensee's home dock,
3 with Board approval. Gaming positions located in a land-based
4 facility or temporary facility must be located in an area that
5 is accessible only to persons who are at least 21 years of age.
6 A licensee may not conduct gambling at either a land-based
7 facility or a temporary facility unless the admission tax
8 imposed under Section 12 has been paid for all persons who
9 enter the gaming area of the facility. The Board shall adopt
10 rules concerning the conduct of gambling from land-based
11 facilities and temporary facilities. A licensee shall limit the
12 number of gambling participants to 1,200 for any such owners
13 license. A licensee may operate both of its riverboats
14 concurrently, provided that the total number of gambling
15 participants on both riverboats does not exceed 1,200.
16 Riverboats licensed to operate on the Mississippi River and the
17 Illinois River south of Marshall County shall have an
18 authorized capacity of at least 500 persons. Any other
19 riverboat licensed under this Act shall have an authorized
20 capacity of at least 400 persons.

21 (i) A licensed owner is authorized to apply to the Board
22 for and, if approved therefor, to receive all licenses from the
23 Board necessary for the operation of a riverboat, including a
24 liquor license, a license to prepare and serve food for human
25 consumption, and other necessary licenses. All use, occupation
26 and excise taxes which apply to the sale of food and beverages
27 in this State and all taxes imposed on the sale or use of
28 tangible personal property apply to such sales aboard the
29 riverboat.

30 (j) The Board may issue or re-issue a license authorizing a
31 riverboat to dock in a municipality or approve a relocation
32 under Section 11.2 only if, prior to the issuance or
33 re-issuance of the license or approval, the governing body of
34 the municipality in which the riverboat will dock has by a

1 majority vote approved the docking of riverboats in the
2 municipality. The Board may issue or re-issue a license
3 authorizing a riverboat to dock in areas of a county outside
4 any municipality or approve a relocation under Section 11.2
5 only if, prior to the issuance or re-issuance of the license or
6 approval, the governing body of the county has by a majority
7 vote approved of the docking of riverboats within such areas.

8 (Source: P.A. 92-600, eff. 6-28-02; 93-28, eff. 6-20-03;
9 93-453, eff. 8-7-03; revised 1-27-04.)

10 (230 ILCS 10/11) (from Ch. 120, par. 2411)

11 Sec. 11. Conduct of gambling. Gambling may be conducted by
12 licensed owners or licensed managers on behalf of the State
13 aboard riverboats or from a land-based facility as provided in
14 Section 7(h-10). If authorized by the Board by rule, an owners
15 licensee may move gaming positions to a "temporary facility" as
16 that term is defined in Section 7(h-10) and use those gaming
17 positions to conduct gambling as provided in Section 7(h-10).
18 Gambling authorized under this Section shall be, subject to the
19 following standards:

20 (1) A licensee may conduct riverboat gambling
21 authorized under this Act regardless of whether it conducts
22 excursion cruises. A licensee may permit the continuous
23 ingress and egress of passengers for the purpose of
24 gambling.

25 (2) (Blank).

26 (3) Minimum and maximum wagers on games shall be set by
27 the licensee.

28 (4) Agents of the Board and the Department of State
29 Police may board and inspect any riverboat at any time for
30 the purpose of determining whether this Act is being
31 complied with. Every riverboat, if under way and being
32 hailed by a law enforcement officer or agent of the Board,
33 must stop immediately and lay to.

1 (5) Employees of the Board shall have the right to be
2 present on the riverboat or on adjacent facilities under
3 the control of the licensee.

4 (6) Gambling equipment and supplies customarily used
5 in conducting riverboat gambling must be purchased or
6 leased only from suppliers licensed for such purpose under
7 this Act.

8 (7) Persons licensed under this Act shall permit no
9 form of wagering on gambling games except as permitted by
10 this Act.

11 (8) Wagers may be received only from a person present
12 on a licensed riverboat. No person present on a licensed
13 riverboat shall place or attempt to place a wager on behalf
14 of another person who is not present on the riverboat.

15 (9) Wagering shall not be conducted with money or other
16 negotiable currency.

17 (10) A person under age 21 shall not be permitted on an
18 area of a riverboat where gambling is being conducted,
19 except for a person at least 18 years of age who is an
20 employee of the riverboat gambling operation. No employee
21 under age 21 shall perform any function involved in
22 gambling by the patrons. No person under age 21 shall be
23 permitted to make a wager under this Act.

24 (11) Gambling excursion cruises are permitted only
25 when the waterway for which the riverboat is licensed is
26 navigable, as determined by the Board in consultation with
27 the U.S. Army Corps of Engineers. This paragraph (11) does
28 not limit the ability of a licensee to conduct gambling
29 authorized under this Act when gambling excursion cruises
30 are not permitted.

31 (12) All tokens, chips or electronic cards used to make
32 wagers must be purchased from a licensed owner or manager
33 either aboard a riverboat or at an onshore facility which
34 has been approved by the Board and which is located where

1 the riverboat docks. The tokens, chips or electronic cards
2 may be purchased by means of an agreement under which the
3 owner or manager extends credit to the patron. Such tokens,
4 chips or electronic cards may be used while aboard the
5 riverboat only for the purpose of making wagers on gambling
6 games.

7 (13) Notwithstanding any other Section of this Act, in
8 addition to the other licenses authorized under this Act,
9 the Board may issue special event licenses allowing persons
10 who are not otherwise licensed to conduct riverboat
11 gambling to conduct such gambling on a specified date or
12 series of dates. Riverboat gambling under such a license
13 may take place on a riverboat not normally used for
14 riverboat gambling. The Board shall establish standards,
15 fees and fines for, and limitations upon, such licenses,
16 which may differ from the standards, fees, fines and
17 limitations otherwise applicable under this Act. All such
18 fees shall be deposited into the State Gaming Fund. All
19 such fines shall be deposited into the Education Assistance
20 Fund, created by Public Act 86-0018, of the State of
21 Illinois.

22 (14) In addition to the above, gambling must be
23 conducted in accordance with all rules adopted by the
24 Board.

25 (Source: P.A. 93-28, eff. 6-20-03.)

26 (230 ILCS 10/12) (from Ch. 120, par. 2412)

27 Sec. 12. Admission tax; fees.

28 (a) A tax is hereby imposed upon admissions to riverboats
29 operated by licensed owners authorized pursuant to this Act.
30 Until July 1, 2002, the rate is \$2 per person admitted. From
31 July 1, 2002 ~~and~~ until July 1, 2003, the rate is \$3 per person
32 admitted. From Beginning July 1, 2003 until the effective date
33 of this amendatory Act of the 94th General Assembly, for a

1 licensee that admitted 1,000,000 persons or fewer in the
2 previous calendar year, the rate is \$3 per person admitted; for
3 a licensee that admitted more than 1,000,000 but no more than
4 2,300,000 persons in the previous calendar year, the rate is \$4
5 per person admitted; and for a licensee that admitted more than
6 2,300,000 persons in the previous calendar year, the rate is \$5
7 per person admitted. Beginning on the effective date of this
8 amendatory Act of the 94th General Assembly, for a licensee
9 that (i) conducted riverboat gambling operations in calendar
10 year 2004 and (ii) admitted 1,000,000 persons or fewer in the
11 calendar year immediately preceding the current calendar year,
12 the rate is \$1 per person admitted, and for all other licensees
13 the rate is \$3 per person admitted. ~~Beginning July 1, 2003, for~~
14 ~~a licensee that admitted 2,300,000 persons or fewer in the~~
15 ~~previous calendar year, the rate is \$4 per person admitted and~~
16 ~~for a licensee that admitted more than 2,300,000 persons in the~~
17 ~~previous calendar year, the rate is \$5 per person admitted.~~
18 This admission tax is imposed upon the licensed owner
19 conducting gambling.

20 (1) The admission tax shall be paid for each admission,
21 except that a person who exits a riverboat gambling
22 facility and reenters that riverboat gambling facility
23 within a reasonable time, as determined by the Board by
24 rule, shall be subject only to the initial admission tax.

25 (2) (Blank).

26 (3) The riverboat licensee may issue tax-free passes to
27 actual and necessary officials and employees of the
28 licensee or other persons actually working on the
29 riverboat.

30 (4) The number and issuance of tax-free passes is
31 subject to the rules of the Board, and a list of all
32 persons to whom the tax-free passes are issued shall be
33 filed with the Board.

34 (a-5) A fee is hereby imposed upon admissions operated by

1 licensed managers on behalf of the State pursuant to Section
2 7.3 at the rates provided in this subsection (a-5). For a
3 licensee that admitted 1,000,000 persons or fewer in the
4 previous calendar year, the rate is \$3 per person admitted; for
5 a licensee that admitted more than 1,000,000 but no more than
6 2,300,000 persons in the previous calendar year, the rate is \$4
7 per person admitted; and for a licensee that admitted more than
8 2,300,000 persons in the previous calendar year, the rate is \$5
9 per person admitted.

10 (1) The admission fee shall be paid for each admission.

11 (2) (Blank).

12 (3) The licensed manager may issue fee-free passes to
13 actual and necessary officials and employees of the manager
14 or other persons actually working on the riverboat.

15 (4) The number and issuance of fee-free passes is
16 subject to the rules of the Board, and a list of all
17 persons to whom the fee-free passes are issued shall be
18 filed with the Board.

19 (b) From the tax imposed under subsection (a) and the fee
20 imposed under subsection (a-5), a municipality shall receive
21 from the State \$1 for each person embarking on a riverboat
22 docked within the municipality, and a county shall receive \$1
23 for each person embarking on a riverboat docked within the
24 county but outside the boundaries of any municipality. The
25 municipality's or county's share shall be collected by the
26 Board on behalf of the State and remitted quarterly by the
27 State, subject to appropriation, to the treasurer of the unit
28 of local government for deposit in the general fund.

29 (c) The licensed owner shall pay the entire admission tax
30 to the Board and the licensed manager shall pay the entire
31 admission fee to the Board. Such payments shall be made daily.
32 Accompanying each payment shall be a return on forms provided
33 by the Board which shall include other information regarding
34 admissions as the Board may require. Failure to submit either

1 the payment or the return within the specified time may result
2 in suspension or revocation of the owners or managers license.

3 (d) The Board shall administer and collect the admission
4 tax imposed by this Section, to the extent practicable, in a
5 manner consistent with the provisions of Sections 4, 5, 5a, 5b,
6 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9 and 10 of the
7 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
8 Penalty and Interest Act.

9 (Source: P.A. 92-595, eff. 6-28-02; 93-27, eff. 6-20-03; 93-28,
10 eff. 6-20-03; revised 8-1-03.)

11 (230 ILCS 10/13) (from Ch. 120, par. 2413)

12 Sec. 13. Wagering tax; rate; distribution.

13 (a) Until January 1, 1998, a tax is imposed on the adjusted
14 gross receipts received from gambling games authorized under
15 this Act at the rate of 20%.

16 (a-1) From January 1, 1998 until July 1, 2002, a privilege
17 tax is imposed on persons engaged in the business of conducting
18 riverboat gambling operations, based on the adjusted gross
19 receipts received by a licensed owner from gambling games
20 authorized under this Act at the following rates:

21 15% of annual adjusted gross receipts up to and
22 including \$25,000,000;

23 20% of annual adjusted gross receipts in excess of
24 \$25,000,000 but not exceeding \$50,000,000;

25 25% of annual adjusted gross receipts in excess of
26 \$50,000,000 but not exceeding \$75,000,000;

27 30% of annual adjusted gross receipts in excess of
28 \$75,000,000 but not exceeding \$100,000,000;

29 35% of annual adjusted gross receipts in excess of
30 \$100,000,000.

31 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax
32 is imposed on persons engaged in the business of conducting
33 riverboat gambling operations, other than licensed managers

1 conducting riverboat gambling operations on behalf of the
2 State, based on the adjusted gross receipts received by a
3 licensed owner from gambling games authorized under this Act at
4 the following rates:

5 15% of annual adjusted gross receipts up to and
6 including \$25,000,000;

7 22.5% of annual adjusted gross receipts in excess of
8 \$25,000,000 but not exceeding \$50,000,000;

9 27.5% of annual adjusted gross receipts in excess of
10 \$50,000,000 but not exceeding \$75,000,000;

11 32.5% of annual adjusted gross receipts in excess of
12 \$75,000,000 but not exceeding \$100,000,000;

13 37.5% of annual adjusted gross receipts in excess of
14 \$100,000,000 but not exceeding \$150,000,000;

15 45% of annual adjusted gross receipts in excess of
16 \$150,000,000 but not exceeding \$200,000,000;

17 50% of annual adjusted gross receipts in excess of
18 \$200,000,000.

19 (a-3) Beginning July 1, 2003, a privilege tax is imposed on
20 persons engaged in the business of conducting riverboat
21 gambling operations, other than licensed managers conducting
22 riverboat gambling operations on behalf of the State, based on
23 the adjusted gross receipts received by a licensed owner from
24 gambling games authorized under this Act at the following
25 rates:

26 15% of annual adjusted gross receipts up to and
27 including \$25,000,000;

28 27.5% of annual adjusted gross receipts in excess of
29 \$25,000,000 but not exceeding \$37,500,000;

30 32.5% of annual adjusted gross receipts in excess of
31 \$37,500,000 but not exceeding \$50,000,000;

32 37.5% of annual adjusted gross receipts in excess of
33 \$50,000,000 but not exceeding \$75,000,000;

34 45% of annual adjusted gross receipts in excess of

1 \$75,000,000 but not exceeding \$100,000,000;

2 50% of annual adjusted gross receipts in excess of
3 \$100,000,000 but not exceeding \$250,000,000;

4 70% of annual adjusted gross receipts in excess of
5 \$250,000,000.

6 An amount equal to the amount of wagering taxes collected
7 under this subsection (a-3) that are in addition to the amount
8 of wagering taxes that would have been collected if the
9 wagering tax rates under subsection (a-2) were in effect shall
10 be paid into the Common School Fund.

11 The privilege tax imposed under this subsection (a-3) shall
12 no longer be imposed beginning on the earlier of (i) July 1,
13 2005; (ii) the first date after June 20, 2003 ~~the effective~~
14 ~~date of this amendatory Act of the 93rd General Assembly~~ that
15 riverboat gambling operations are conducted pursuant to a
16 dormant license; or (iii) the first day that riverboat gambling
17 operations are conducted under the authority of an owners
18 license that is in addition to the 10 owners licenses initially
19 authorized under this Act. For the purposes of this subsection
20 (a-3), the term "dormant license" means an owners license that
21 is authorized by this Act under which no riverboat gambling
22 operations are being conducted on June 20, 2003 ~~the effective~~
23 ~~date of this amendatory Act of the 93rd General Assembly~~.

24 (a-4) Beginning on the first day on which the tax imposed
25 under subsection (a-3) is no longer imposed, a privilege tax is
26 imposed on persons engaged in the business of conducting
27 riverboat gambling operations, other than licensed managers
28 conducting riverboat gambling operations on behalf of the
29 State, based on the adjusted gross receipts received by a
30 licensed owner from gambling games authorized under this Act at
31 the following rates:

32 15% of annual adjusted gross receipts up to and
33 including \$25,000,000;

34 22.5% of annual adjusted gross receipts in excess of

1 \$25,000,000 but not exceeding \$50,000,000;

2 27.5% of annual adjusted gross receipts in excess of
3 \$50,000,000 but not exceeding \$75,000,000;

4 32.5% of annual adjusted gross receipts in excess of
5 \$75,000,000 but not exceeding \$100,000,000;

6 37.5% of annual adjusted gross receipts in excess of
7 \$100,000,000 but not exceeding \$150,000,000;

8 45% of annual adjusted gross receipts in excess of
9 \$150,000,000 but not exceeding \$200,000,000;

10 50% of annual adjusted gross receipts in excess of
11 \$200,000,000.

12 (a-8) Riverboat gambling operations conducted by a
13 licensed manager on behalf of the State are not subject to the
14 tax imposed under this Section.

15 (a-10) The taxes imposed by this Section shall be paid by
16 the licensed owner to the Board not later than 3:00 o'clock
17 p.m. of the day after the day when the wagers were made.

18 (b) Until January 1, 1998, 25% of the tax revenue deposited
19 in the State Gaming Fund under this Section shall be paid,
20 subject to appropriation by the General Assembly, to the unit
21 of local government which is designated as the home dock of the
22 riverboat. Beginning January 1, 1998, from the tax revenue
23 deposited in the State Gaming Fund under this Section, an
24 amount equal to 5% of adjusted gross receipts generated by a
25 riverboat shall be paid monthly, subject to appropriation by
26 the General Assembly, to the unit of local government that is
27 designated as the home dock of the riverboat. From the tax
28 revenue deposited in the State Gaming Fund pursuant to
29 riverboat gambling operations conducted by a licensed manager
30 on behalf of the State, an amount equal to 5% of adjusted gross
31 receipts generated pursuant to those riverboat gambling
32 operations shall be paid monthly, subject to appropriation by
33 the General Assembly, to the unit of local government that is
34 designated as the home dock of the riverboat upon which those

1 riverboat gambling operations are conducted.

2 (c) Appropriations, as approved by the General Assembly,
3 may be made from the State Gaming Fund to the Department of
4 Revenue and the Department of State Police for the
5 administration and enforcement of this Act, or to the
6 Department of Human Services for the administration of programs
7 to treat problem gambling.

8 (c-5) (Blank). ~~After the payments required under~~
9 ~~subsections (b) and (c) have been made, an amount equal to 15%~~
10 ~~of the adjusted gross receipts of (1) an owners licensee that~~
11 ~~relocates pursuant to Section 11.2, (2) an owners license~~
12 ~~conducting riverboat gambling operations pursuant to an owners~~
13 ~~license that is initially issued after June 25, 1999, or (3)~~
14 ~~the first riverboat gambling operations conducted by a licensed~~
15 ~~manager on behalf of the State under Section 7.2, whichever~~
16 ~~comes first, shall be paid from the State Gaming Fund into the~~
17 ~~Horse Racing Equity Fund.~~

18 (c-10) (Blank). ~~Each year the General Assembly shall~~
19 ~~appropriate from the General Revenue Fund to the Education~~
20 ~~Assistance Fund an amount equal to the amount paid into the~~
21 ~~Horse Racing Equity Fund pursuant to subsection (c-5) in the~~
22 ~~prior calendar year.~~

23 (c-15) After the payments required under subsections (b),
24 (c), and (c-5) have been made, an amount equal to 2% of the
25 adjusted gross receipts of (1) an owners licensee that
26 relocates pursuant to Section 11.2, (2) an owners licensee
27 conducting riverboat gambling operations pursuant to an owners
28 license that is initially issued after June 25, 1999, or (3)
29 the first riverboat gambling operations conducted by a licensed
30 manager on behalf of the State under Section 7.3 ~~7.2~~, whichever
31 comes first, shall be paid, subject to appropriation from the
32 General Assembly, from the State Gaming Fund to each home rule
33 county with a population of over 3,000,000 inhabitants for the
34 purpose of enhancing the county's criminal justice system.

1 (c-20) Each year the General Assembly shall appropriate
2 from the General Revenue Fund to the Education Assistance Fund
3 an amount equal to the amount paid to each home rule county
4 with a population of over 3,000,000 inhabitants pursuant to
5 subsection (c-15) in the prior calendar year.

6 (c-25) After the payments required under subsections (b),
7 (c), (c-5) and (c-15) have been made, an amount equal to 2% of
8 the adjusted gross receipts of (1) an owners licensee ~~license~~
9 that relocates pursuant to Section 11.2, (2) an owners licensee
10 ~~license~~ conducting riverboat gambling operations pursuant to
11 an owners license that is initially issued after June 25, 1999,
12 or (3) the first riverboat gambling operations conducted by a
13 licensed manager on behalf of the State under Section 7.3 ~~7.2~~,
14 whichever comes first, shall be paid from the State Gaming Fund
15 to Chicago State University.

16 (d) From time to time, the Board shall transfer the
17 remainder of the funds generated by this Act into the Education
18 Assistance Fund, created by Public Act 86-0018, of the State of
19 Illinois.

20 (e) Nothing in this Act shall prohibit the unit of local
21 government designated as the home dock of the riverboat from
22 entering into agreements with other units of local government
23 in this State or in other states to share its portion of the
24 tax revenue.

25 (f) To the extent practicable, the Board shall administer
26 and collect the wagering taxes imposed by this Section in a
27 manner consistent with the provisions of Sections 4, 5, 5a, 5b,
28 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the
29 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
30 Penalty and Interest Act.

31 (Source: P.A. 92-595, eff. 6-28-02; 93-27, eff. 6-20-03; 93-28,
32 eff. 6-20-03; revised 1-28-04.)

1 Sec. 23. The State Gaming Fund. On or after the effective
2 date of this Act, except as provided for payments into the
3 Horse Racing Equity Trust Fund under subsection (a) of Section
4 7, all of the fees and taxes collected pursuant to ~~subsections~~
5 ~~of~~ this Act shall be deposited into the State Gaming Fund, a
6 special fund in the State Treasury, which is hereby created.
7 The adjusted gross receipts of any riverboat gambling
8 operations conducted by a licensed manager on behalf of the
9 State remaining after the payment of the fees and expenses of
10 the licensed manager shall be deposited into the State Gaming
11 Fund. Fines and penalties collected pursuant to this Act shall
12 be deposited into the Education Assistance Fund, created by
13 Public Act 86-0018, of the State of Illinois.

14 (Source: P.A. 93-28, eff. 6-20-03.)

15 (30 ILCS 105/5.490 rep.)

16 Section 20. The State Finance Act is amended by repealing
17 Section 5.490.

18 Section 97. Severability. The provisions of this Act are
19 severable under Section 1.31 of the Statute on Statutes.

20 Section 99. Effective date. This Act takes effect upon
21 becoming law.".